

**§ 27-15-113. Premium taxes; collection by state tax commission; administrative provisions of Sales Tax Law to apply.**

All taxes for which any company is liable under the provisions of this chapter or any other title or chapter which imposes a tax on insurance premiums shall be collected and recovered by the State Tax Commission in the same manner provided by law for the collection of sales taxes; and all administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for nonpayment of taxes, failure to file returns, and for other noncompliance with the provisions of said chapter, and all other requirements and duties imposed upon taxpayers, shall apply to all persons liable for taxes under the provisions of this chapter or any other title or chapter which imposes a tax on insurance premiums and the commission shall exercise all the power and authority and perform all the duties with respect to taxpayers under this chapter or any other title or chapter which imposes a tax on insurance premiums as are provided in said sales tax law, except that in cases of conflict, then the provisions of this chapter or any other title or chapter which imposes a tax on insurance premiums shall control.

**SOURCES:** Codes, 1942, § 9537-06; Laws, 1956, ch. 337, § 6; 1982, ch. 351, § 5; 1990, ch. 477, § 1, eff from and after passage (approved March 24, 1990).